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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2053 OF 2007

M/s.H.R. Products Pvt. Ltd. ..Petitioner

Versus

Union of India & Ors. ..Respondents

Mr. Kuljeet Rawal with Mr. H.R. Shetty i/b. H.R. Shetty & Co., for the Petitioner.
Mr. Y.S. Bhate with Mr. D.A.Dubey and Mr. N.R. Prajapati for the Respondents

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 5TH OCTOBER, 2007

P.C.:

. It is the case of the petitioner that invoice produced by them from Cadillac International Ltd. describes the goods as under:

> "Old & used vertical high speed forging Press, Make : AJAX, USA Capacity 700 Tons S.No.4369"

The value is given as 45,000 US Dollar.

. There is a Chartered Engineers Certificate of Robert Landeau certifying the information set out therein.

2. On behalf of the Revenue an affidavit has been filed by N.M. Vengurlekar, Deputy Commissioner of Customs. To the affidavit a Proforma Invoice is annexed of Cadillac International Ltd., addressed to Hi-tech Gears Limited, A-589, Industrial Area, Bhiwadi, Rajasthan in which the property is described as under:-

Hot Forging Press,
Make : AJAX
Model: 700 Tonns.

The value is given as 72,500 US Dollars.

3. Considering the above it will not be possible for us to pass any order as sought by the petitioner. Learned Counsel relied on judgment in 2006 (205) E.L.T. 86 (Bom.). In that case provisional assessment in respect of similar goods had been made earlier.

4. Considering the above, it will be open to the petitioner to produce whatever material/brochure they have to show that the goods covered by invoice of 8th December, 2006 are different and distinct from the goods covered by invoice of 24th July, 2006. The petitioners to supply the necessary information within 10 days from today. The

Respondent Authority thereafter to pass an order within two weeks after the petitioners furnished the information.

. We make it clear that we have not decided any question and left all questions open in the event the petitioner is aggrieved by the subsequent order.

. With the above observation Writ Petition disposed of.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**